

**CHAPTER NO. 884**

**SENATE BILL NO. 1555**

**By Cooper, Crowe, Kyle, Tracy, McLeary, Finney, Kurita, Burks**

**Substituted for: House Bill No. 1350**

**By Curtiss, McDaniel, Harrison, Ferguson, Fraley, Overbey, McKee, Eric Watson, Mr. Speaker Naifeh, McMillan, Fitzhugh, Miller, Brown, McDonald, Eldridge, Rinks, Niceley, Hill, Cobb, Marrero, Shaw, Borchert, Pinion, Armstrong, Maddox, Tindell, Harwell, Sontany, Moore, Sherry Jones, Pruitt, Odom, Litz, Windle, Towns, Hargrove, Ulysses Jones, Hackworth, Hargett, Coleman, Davidson, Montgomery, Pleasant, Bone, Harmon, West, Crider, Matheny, Hensley, Grehsam, Curtis Johnson, DuBois, Yokley, Bunch, Sargent, Todd, Baird, Favors, Campfield, Swafford, Bo Watson**

AN ACT to amend Tennessee Code Annotated, Section 67-5-704, relative to disabled veteran's tax relief.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-704(a)(2), is amended by deleting the language "one hundred fifty thousand dollars (\$150,000)" and by substituting instead the language "one hundred seventy-five thousand dollars (\$175,000)".

SECTION 2. Tennessee Code Annotated, Section 67-5-704(a)(3), is amended by deleting the language "one hundred fifty thousand dollars (\$150,000)" and by substituting instead the language "one hundred seventy-five thousand dollars (\$175,000)".

SECTION 3. Tennessee Code Annotated, Section 67-5-704(a)(4), is amended by deleting the language "one hundred fifty thousand dollars (\$150,000)" and by substituting instead the language "one hundred seventy-five thousand dollars (\$175,000)".

SECTION 4. Tennessee Code Annotated, Section 67-5-704(e), is amended by deleting the subsection in its entirety and by substituting instead the following language:

(e) Property tax relief shall also be extended to the surviving spouse of a disabled veteran who at the time of the disabled veteran's death was eligible for disabled veterans' property tax relief, as long as the surviving spouse:

(1) Does not remarry;


(2) Solely or jointly owns the property for which tax relief is claimed; and

(3) Uses the property for which tax relief is claimed exclusively as a home.

SECTION 5. Section 4 of this act shall take effect upon becoming a law, the public welfare requiring it, and shall apply to appeals pending on such effective date. All remaining provisions of this act shall take effect July 1, 2006, the public welfare requiring it, and shall apply to tax years beginning on and after January 1, 2007.

**PASSED: May 27, 2006**

  
JOHN S. WILDER  
SPEAKER OF THE SENATE

  
JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

**APPROVED this 20<sup>th</sup> day of June 2006**

  
PHIL BREDESEN, GOVERNOR